

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA  
Allentown Division

EDWARD T. KENNEDY,

Plaintiff,

Case No. 5: 18-CV-00257-JFL

-v-

COMMISSIONER DEPARTMENT OF  
THE TREASURY INTERNAL REVENUE  
SERVICE, et. al.

Defendants.

**FILED**  
JUN -4 2018  
KATE BARKMAN, Clerk  
By                      Dep. Clerk

**PLAINTIFF'S EMERGENCY MOTION FOR SUMMARY  
JUDGEMENT 4**

1. Plaintiff moves for an order granting a full Summary Judgement against Defendants Commissioner Department of the Treasury Internal Revenue Service, now known to be David J. Kautter,<sup>1</sup> and John Doe, now known to be R.D. Simmons.

2 Summary judgment is proper in this case because there is no genuine issue of material fact because Plaintiff is entitled to judgment as a matter of law.

3. Specifically all four elements of intentional infliction of emotional distress is satisfied. Defendants continue to violate Plaintiff's civil rights.

4. This motion is based on the pleadings and papers on file in this case,

---

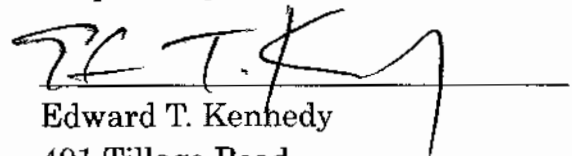
<sup>1</sup> <https://www.irs.gov/newsroom/commissioner-david-j-kautter-acting>

the attached summary-judgement evidence, and in the attachment of Plaintiff's Memorandum in Support of Motion for Summary Judgement.

WHEREFORE, Plaintiff requests the court grant the order for Plaintiff's Emergency Motion for Summary Judgment 4 and the US Government to compensate Plaintiff Kennedy for injury and damages of \$250,000.00 without any further delay.

Date: May 30, 2018.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'ET Kennedy', is written over a horizontal line.

Edward T. Kennedy

401 Tillage Road

Breinigsville, Pennsylvania 18031

Email: [pillar.of.peace.2012@gmail.com](mailto:pillar.of.peace.2012@gmail.com)

Email: [kennedy2018@alumni.nd.edu](mailto:kennedy2018@alumni.nd.edu)

Telephone: 415-275-1244

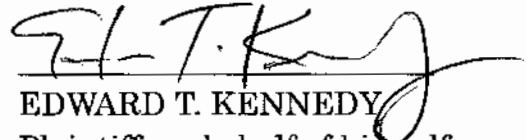
Fax: 570-609-1810

**CERTIFICATE OF SERVICE**

I hereby certify that on May 30, 2018 that I filed a copy of the foregoing Plaintiff's Motion for Summary Judgement and Plaintiff's Memorandum in Support of Motion for Summary Judgement by USPS regular mail at the office of the Clerk of Court at United States District Court for the Eastern District of Pennsylvania Allentown Division location, and served by fax number 202-514-6866 to the following Attorney:

Catriona M. Coppler  
Tax Attorney, Tax Division  
US Department of Justice  
Post Office Box 227  
Washington DC 20044

**FILED**  
**JUN - 4 2018**  
KATE BARKMAN, Clerk  
By  Dep. Clerk

  
EDWARD T. KENNEDY  
Plaintiff, on behalf of himself.

UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA  
Allentown Division

EDWARD T. KENNEDY,  
Plaintiff,

Case No. 5: 18-cv-00257-JFL

-v-

COMMISSIONER DEPARTMENT OF  
THE TREASURY INTERNAL REVENUE  
SERVICE, et. al.,  
Defendants.

**PLAINTIFF'S MEMORANDUM IN SUPPORT OF  
EMERGENCY MOTION FOR SUMMARY JUDGMENT 4**

**FILED**

**JUN - 4 2018**

Plaintiff asks the court to render a summary judgment against defendants, as authorized by Federal Rule of Civil Procedure 56 and Local Court Rule 9 (a). By KATE BARKMAN, Clerk Dep. Clerk

**A. Introduction**

1. Plaintiff is Edward T. Kennedy, hereinafter Kennedy; defendants are Commissioner Department of the Treasury Internal Revenue Service, now known to be David J. Kautter and R.B. Simmons.
2. Plaintiff sued defendants for the tort of intentional infliction of emotional distress, and injuries and damages for harm to his ability to earn a living as a priest and as a tax accountant.
3. Counsel for the defendants repeatedly filed documents that violated Local Rule 9(a).<sup>1</sup> Kennedy filed a Notice and Objections to this fact today, and the fact that Title

<sup>1</sup> Signature (a) The user login and password required to submit documents to the ECF System serve as the ECF Filing User's signature on all electronic documents filed with the court. They also serve as a signature for purposes of Rule 11(a) of the Federal Rules of Civil Procedure, the Local Rules of this court, and any other purpose for which a signature is required in connection with proceedings before the court. Each document filed electronically must, if possible, indicate that it has been electronically filed. Electronically filed documents must include a signature block and must set forth the name, address, telephone number and the attorney's state bar identification

26 is not law, and that Kennedy has no contract with the IRS or the defendants in this case, and hereby incorporates said document herein.

4. Plaintiff files this Motion for Summary Judgment on his claim for the tort of intentional infliction of emotional distress and injuries and damages for harm to his ability to earn a living as a priest and as a tax accountant. Summary judgment should be granted in this case because the summary-judgment evidence establishes all elements of plaintiff's claim as a matter of law, and due to the fact that counsel for the defendants refused to comply with local rule 9(a), and refused to verify any debt the plaintiff owes to the defendant's employer.

#### B. Statement of Facts

5. Prima facie evidence presented here are uncontroverted facts that entitle plaintiff to judgment as a matter of law.

6. The defendants work for the Internal Revenue Service, a collection agency that is not licensed to be a debt collector in the Commonwealth of Pennsylvania.

7. Kennedy has no contract with the IRS or defendants.

8. Title 26 is not law despite the personal opinions of the (alleged) counsel for the defendants.

9. Defendants work for the IRS, a debt collection service. IRS is not licensed in the Commonwealth of Pennsylvania.

10. Statutes and codes shall be the rules of decision as long as they are not in conflict with the common law.

---

number, if applicable. In addition, the name of the ECF Filing User under whose log-in and password the document is submitted must be preceded by an "s/" and typed in the space where the signature would otherwise appear.

11. Plaintiff's claim for intentional infliction of emotional distress is a tort, and defendant's continued outrageous behavior is the cause of severe emotional stress.

12. Defendant's have no license to be debt collectors in the Commonwealth of Pennsylvania, yet defendants now continue to steal funds from the plaintiffs' US Treasury account on three separate occasions since this case began.

13. This severe stress affected plaintiff's ability to function as a priest, a Papal Knight and (tax) accountant.

14. Elements of intentional infliction of emotional distress as a tort is as follows:  
*(1) the defendant must act intentionally or recklessly;*  
*(2) the defendant's conduct must be extreme and outrageous; and*  
*(3) the conduct must be the cause*  
*(4) of severe emotional distress.*<sup>2</sup>

15. Defendants continue to steal funds from the Plaintiff's account at the US Treasury, with no foundation of law and no evidence of any contract or any debt owed to the employer of the defendants or the US Treasury.<sup>3</sup>

16. Defendants have gone gangster and are behaving like criminals in a criminal enterprise.

### C. Argument

17. Summary judgment is proper in a case where there is no genuine issue of material fact.<sup>4</sup>

18. A plaintiff moving for summary judgment satisfies its burden by submitting

---

<sup>2</sup> See Hyatt, 943 S.W.2d at 297.

<sup>3</sup> See Plaintiff's Notice and Objects filed today with this court. Title 26 is not law.

<sup>4</sup> See Fed. R. Civ. P. 56(c); Scott v. Harris, U.S., 127 S. Ct. 1769,1776 (2007); Celotex Corp. v. Catrett, 411 U.S. 317, 322,106 S. Ct. 2548, 2552 (1986).

summary-judgment proof that establishes all elements of its claim as a matter of law.<sup>5</sup>

19. Plaintiff must show that no reasonable trier of fact could find other than for plaintiff. *Calderone v. United States*, 799 F.2d 254,259 (6th Cir. 1986).

20. Because there are no genuine issues of material fact on any element of intentional infliction of emotional distress, plaintiff is entitled to summary judgment as a matter of law.

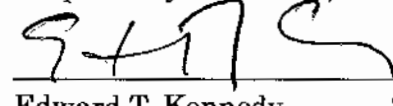
21. Attorney Coppler took an oath to tell the truth and that she knows rules of civil procedure of this Court of Law. Attorney Coppler did not tell the truth. Coppler continues to lie. Attorney Coppler failed to show evidence that Kennedy has a contract with IRS or the defendants. Title 26 is not law.

D. Summary-Judgment Evidence

22. In support of his motion, plaintiff notices the court of multiple documents filed by Attorney Coppler that violate court rules, and that Coppler fails to prove Kennedy has any contract with defendants, evidence of intention to cause stress, evidence the Title 26 is not law, plus Plaintiff's NOTICE AND OBJECTIONS and are hereby incorporated by reference into the motion.

Date: May 30, 2018.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'E. Kennedy', written over a horizontal line.

Edward T. Kennedy  
401 Tillage Road

---

<sup>5</sup> *San Pedro v. United States*, 79 F.3d 1065,1068 (11th Cir. 1996).

Breinigsville, Pennsylvania 18031  
Email: [pillar.of.peace.2012@gmail.com](mailto:pillar.of.peace.2012@gmail.com)  
Email: [kennedy2018@alumni.nd.edu](mailto:kennedy2018@alumni.nd.edu)  
Telephone: 415-275-1244  
Fax: 570-609-1810.




**CERTIFICATE OF SERVICE**

I hereby certify that on May 30, 2018, I filed the foregoing Plaintiff's Memorandum in Support of Emergency Motion for Summary Judgement 4 and Emergency Motion for Summary Judgement 4 and Plaintiff's NOTICE AND OBJECTIONS by USPS regular mail to the Clerk of Court Allentown Division and served by fax number to 202-514-6866 on the following Tax Attorney:

Catriona M. Coppler  
Tax Attorney, Tax Division  
US Department of Justice  
Post Office Box 227  
Washington DC 20044

  
EDWARD T. KENNEDY  
Plaintiff.

**FILED**  
**JUN - 4 2018**  
KATE BARKMAN, Clerk  
By  Dep. Clerk